

LEGISLATIVE HISTORY

- 1953 - The so-called "Chase Amendment" was enacted as a part of Maine law (36 MRSA §§563-564). This law declared that the public policy of the State was "...to encourage by the maintenance of adequate incentive the operation of all forest lands on a sustained basis by their owners, and to establish and maintain uniformity in methods of assessment for the purposes of taxation according to the productivity of the land". As enacted, this law did not include any specific criteria by which forest land could be assessed for its productivity value nor did it include any enforcement provisions;

- 1970 - Article IX of the Maine Constitution was amended by voter referendum to authorize the Legislature to enact laws to allow certain real property to be assessed according to current use. This constitutional provision also requires that any implementing legislation approved by the Legislature shall specify that a higher use of forest land and certain other real property shall result in certain financial penalties, "...upon such reasonable and equitable basis as the Legislature shall determine";

- 1971 - The Legislature enacted the first version of the Tree Growth Tax Law (36 MRSA §§571 et. seq.). In this earliest version all forest land parcels of more than 500 acres were subject to the current use assessment requirements; parcels of less than 500 acres and more than 10 acres could be classified as "tree growth" at the owners discretion. As a result of the passage of this law, by 1976 over 10 million acres had been classified as "tree growth" with 74% of this total in the unorganized territory;

- 1981 - A number of significant changes were made to the Tree Growth Tax Law. These changes included the repeal of the mandatory 500 acre classification requirement; tightened eligibility requirements; required that annual valuations take place and changed the town reimbursement formula;

- 1987 - The Tree Growth Tax Law was amended to exclude from tree growth eligibility those parcels larger than 100 acres in which the value of a recreational use lease exceeds the value of tree growth;

- 1989 - PL 1989, Ch. 555 amended the Tree Growth Tax Law to require that landowners with property classified as "tree growth" were required to develop a forest management and harvest plan and to provide a statement from a licensed professional forester once every 10 years that the plan was being correctly implemented. Landowners with tree growth parcels classified prior to September 30, 1989 were required to comply with this provision by April 1, 1999; all tree growth classifications made after September 30, 1989 were required to file the forest management plan upon classification; and any change of owner requires the submission of management plan within one year;